

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

SECOND SUPPLEMENTAL DECLARATION OF EVAN GERSHBEIN REGARDING
TABULATION OF BALLOTS WITH RESPECT TO VOTE ON FIRST AMENDED
JOINT PLAN OF REORGANIZATION (AS MODIFIED) OF DELPHI
CORPORATION AND CERTAIN OF ITS SUBSIDIARIES AND AFFILIATES

I, Evan Gershbein, declare as follows:

1. I am a Senior Managing Consultant of Kurtzman Carson Consultants LLC ("KCC") which has offices located at 2335 Alaska Avenue, El Segundo, California 90245.

Unless otherwise stated, I have personal knowledge of the matters set forth herein.

2. On July 20, 2009, I executed the Declaration Of Evan Gershbein Regarding Tabulation Of Ballots With Respect To Vote On First Amended Joint Plan Of Reorganization (As Modified) Of Delphi Corporation And Certain Of Its Subsidiaries And Affiliates (Docket No. 18462) (the "Declaration"). On July 22, 2009, I executed the Supplemental Declaration Of Evan Gershbein Regarding Tabulation Of Ballots With Respect To Vote On First Amended Joint Plan Of Reorganization (As Modified) Of Delphi Corporation And Certain Of Its Subsidiaries And Affiliates (Docket No. 18577) (the "Supplemental Declaration").

3. On July 27, 2009, the Court entered the Order Estimating Claims For Purposes Of Voting On Plan of Reorganization (Docket No. 18654) (the "3018 Order"). This order included amounts for provisional ballots that differed from the amounts included in the tabulation of provisional ballots set forth in the Declaration. In the Declaration, certain provisional ballots were tabulated as Nonconforming Ballots (as defined in the Declaration), but

those ballots were deemed allowed by this Court in the amounts set forth in the 3018 Order.

Attached as Exhibit A hereto is a revised Exhibit 3 to the Declaration showing the

Nonconforming Ballots in light of six provisional ballots that were deemed allowed in the 3018

Order. In addition, attached as Exhibit B hereto is a revised Exhibit 4 to the Declaration showing

the tabulation of the provisional ballots as provided in the 3018 Order. Attached as Exhibit C

hereto is a revised copy of Exhibit 4 to the Declaration marked to show the changes against the

version that was filed with the Declaration. As set forth on the revised Exhibit 4 to the

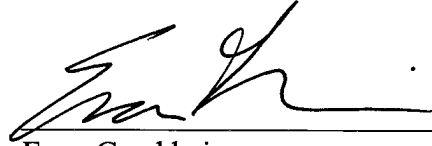
Declaration, tabulating the provisional ballots as set forth in the 3018 Order does not change the

section 1126 outcome of the voting results for any class. The remaining portions of the

Declaration and Supplemental Declaration are hereby incorporated into this Second

Supplemental Declaration and I reaffirm that they are true and correct.

I declare under penalty of perjury pursuant to 28 U.S.C. § 1746 this 28th day of
July 2009, that the foregoing is true and correct.



Evan Gershbein
Senior Managing Consultant
Kurtzman Carson Consultants, LLC.

State of New York
County of New York

Subscribed and sworn to (or affirmed) before me on this 28th day of July, 2009, by
Evan Gershbein, proved to me on the basis of satisfactory evidence to be the person who
appeared before me.

Signature: 

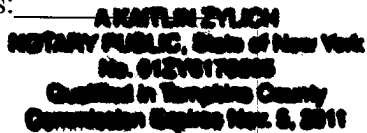
Commission Expires: 
ANATOLI ZYLCH
NOTARY PUBLIC, State of New York
No. 01250170000
Qualified in Westchester County
Commission Expires Nov. 2, 2011

EXHIBIT A

Revised Exhibit 3 To Declaration

Nonconforming Ballots

Ballot Number	Creditor Name	Class	Class Description	Voting Amount	Accept or Reject	Ballot Nonconforming Reason	Date Received
13008	Accro Industries Inc	1C-1	General Unsecured (Delphi-DAS Debtors)	\$6,787.20	Reject	Late Filed	7/17/2009
12974	All World Machinery Suppl	1C-1	General Unsecured (Delphi-DAS Debtors)	\$4,875.00	Reject	Late Filed	7/17/2009
10299	Ambler Clifford G	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Abstained		6/30/2009
12976	Amphenol Corp Amphenol RF	3C-1	General Unsecured (Connection System Debtors)	\$687,494.02	Reject	Late Filed	7/17/2009
12985	Amphenol Corp Amphenol RF	1C-1	General Unsecured (Delphi-DAS Debtors)	\$10,630.26	Reject	Late Filed	7/17/2009
12983	Amphenol Precision Cable Mfg	1C-1	General Unsecured (Delphi-DAS Debtors)	\$25,570.41	Reject	Late Filed	7/17/2009
10101	Andrasik Joseph	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1,141,836.00	Reject	Not entitled to vote pursuant to post solicitation date objection	6/26/2009
10610	Argo Partners	3C-1	General Unsecured (Connection System Debtors)	\$19,510.92	Abstained		7/1/2009
10359	Argo Partners	3C-1	General Unsecured (Connection System Debtors)	\$6,168.93	Abstained		7/1/2009
12973	Auto Kabel Hausen Gmbh & Co Betriebs Kg	1C-1	General Unsecured (Delphi-DAS Debtors)	\$110,357.83	Reject	Late Filed	7/16/2009
10237	Bentley Dolores	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	6/29/2009
12996	Berger Feintechnik Gmbh	1C-1	General Unsecured (Delphi-DAS Debtors)	\$36,991.30	Reject	Late Filed	7/17/2009
10882	Boward Mark	1C-1	General Unsecured (Delphi-DAS Debtors)	\$22,419.91	Reject	Not entitled to vote pursuant to post solicitation date objection	7/8/2009
10729	Bruewer Mike	1C-1	General Unsecured (Delphi-DAS Debtors)	\$500,000.00	Reject	Not entitled to vote pursuant to post solicitation date objection	7/3/2009
10509	Campbell William J	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	6/30/2009
10823	Castillo Ray	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	7/7/2009
11976	Chapman Deborah	1C-1	General Unsecured (Delphi-DAS Debtors)	\$2,611.23	Reject	Not entitled to vote pursuant to post solicitation date objection	7/14/2009
12027	Contrarian Funds LLC as Assignee of Cacace Associates Inc	1C-1	General Unsecured (Delphi-DAS Debtors)	\$121,260.85	Abstained		7/14/2009
13009	Davidsons Pest Control	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1,187.84	Reject	Late Filed	7/17/2009
13007	Davies Alan D	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Late Filed	7/17/2009
11782	De Ameretek Corporation	8C-1	General Unsecured (Delphi Mechatronic Systems, Inc.)	\$1,465.93	Reject	Submitting party failed to file Notice of Transfer for balloted claim	7/14/2009
12268	Debt Acquisition Company of America V LLC	1C-1	General Unsecured (Delphi-DAS Debtors)	\$150.00	Abstained		7/15/2009
10381	Deffenbaugh Industries Inc & Engineered Recovery Syst	1C-1	General Unsecured (Delphi-DAS Debtors)	\$577.50	Abstained		6/30/2009
12039	Delaney David	1A-1	Secured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	7/14/2009
12975	Demino Salvatore	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Late Filed	7/17/2009
11108	DERINGER NEY INC	1C-1	General Unsecured (Delphi-DAS Debtors)	\$58,987.35	Accept	Submitting party failed to file Notice of Transfer for balloted claim	7/13/2009
13003	Design Pattern Works Inc	1C-1	General Unsecured (Delphi-DAS Debtors)	\$29,150.00	Reject	Late Filed	7/17/2009
10048	Edwards Mens Shop Inc	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1,257.60	Abstained		6/26/2009
12999	Elston Richards Inc Elston Richards Storage Co	1C-1	General Unsecured (Delphi-DAS Debtors)	\$14,586.86	Reject	Late Filed	7/17/2009
10388	Etas Inc	1C-1	General Unsecured (Delphi-DAS Debtors)	\$22,420.72	Abstained		6/30/2009
12998	FedEx Custom Critical	1C-1	General Unsecured (Delphi-DAS Debtors)	\$67,998.47	Reject	Late Filed	7/17/2009
12997	FedEx Custom Critical	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1,941.46	Reject	Late Filed	7/17/2009

Ballot Number	Creditor Name	Class	Class Description	Voting Amount	Accept or Reject	Ballot Nonconforming Reason	Date Received
12995	Force Electronics	10C-1	General Unsecured (Delphi Medical Systems Colorado Corporation Debtors)	\$3,528.78	Reject	Late Filed	7/17/2009
10860	Goad James D	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Abstained		7/7/2009
12991	Grady Dennis F	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Late Filed	7/17/2009
12569	Hain Capital Holdings LLC	1C-1	General Unsecured (Delphi-DAS Debtors)	\$306,852.90	Accept	No Signature	7/15/2009
12551	Hain Capital Holdings LLC	1C-1	General Unsecured (Delphi-DAS Debtors)	\$6,416.20	Accept	No Signature	7/15/2009
12933	Hain Capital Holdings LLC	1C-1	General Unsecured (Delphi-DAS Debtors)	\$84,558.77	Accept	No Signature	7/15/2009
12936	Hain Capital Holdings LLC	1C-1	General Unsecured (Delphi-DAS Debtors)	\$86,146.62	Accept	No Signature	7/15/2009
12682	Hain Capital Holdings LLC	1C-1	General Unsecured (Delphi-DAS Debtors)	\$176,674.70	Accept	No Signature	7/15/2009
12932	Hain Capital Holdings LLC	1C-1	General Unsecured (Delphi-DAS Debtors)	\$107,719.65	Accept	No Signature	7/15/2009
12941	Hain Capital Holdings LLC	1C-1	General Unsecured (Delphi-DAS Debtors)	\$341,381.44	Accept	No Signature	7/15/2009
12947	Hain Capital Holdings LLC	1C-1	General Unsecured (Delphi-DAS Debtors)	\$87,021.08	Accept	No Signature	7/15/2009
12678	Hain Capital Holdings LLC	1C-1	General Unsecured (Delphi-DAS Debtors)	\$220,052.15	Accept	No Signature	7/15/2009
10755	Hale Rose	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	7/7/2009
10239	Harback Jr Almeron L	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Accept	Not entitled to vote pursuant to post solicitation date objection	6/29/2009
11089	Helical Products Co	11C-1	General Unsecured (Delphi Medical Systems Texas Corporation)	\$100.24	Abstained		7/13/2009
13011	Herr David	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Late Filed	7/17/2009
12987	Hewlett Packard Company	1C-1	General Unsecured (Delphi-DAS Debtors)	\$4,921,104.00	Accept	Late Filed	7/17/2009
13010	Hogan Carmen	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Late Filed	7/17/2009
10835	Holland Scottie E	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	7/7/2009
10762	Holland Scottie E	1C-1	General Unsecured (Delphi-DAS Debtors)	\$97,298.51	Reject	Not entitled to vote pursuant to post solicitation date objection	7/7/2009
12982	Ifm Efector Inc	1C-1	General Unsecured (Delphi-DAS Debtors)	\$3,679.30	Reject	Late Filed	7/17/2009
11664	Industrial Packaging Corp	1C-1	General Unsecured (Delphi-DAS Debtors)	\$14,531.40	Reject	Submitting party failed to file Notice of Transfer for balloted claim	7/14/2009
12981	JORGENSEN RONALD E	1C-1	General Unsecured (Delphi-DAS Debtors)	\$130,854.64	Reject	Late Filed	7/17/2009
12977	Kaumagraph Flint Corporation	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1,655,726.96	Accept	Late Filed	7/17/2009
12988	Kepco Inc Eft	1C-1	General Unsecured (Delphi-DAS Debtors)	\$3,090.00	Reject	Late Filed	7/17/2009
10784	Leaym Robert A	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	7/7/2009
10386	Linton Edward W	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	6/30/2009
10512	Lutz Jerilyn K	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	6/30/2009
13005	Machajewski Marys DbA Data Service Associates	1C-1	General Unsecured (Delphi-DAS Debtors)	\$2,800.00	Reject	Late Filed	7/17/2009
10795	Malusi Daniel	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	7/7/2009
10754	Malusi Daniel	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	7/7/2009
11041	Martindale William	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1,173,000.00	Reject	Not entitled to vote pursuant to post solicitation date objection	7/9/2009
11053	Masters Constance	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	7/13/2009
12984	Maxim Integrated Products Inc	1C-1	General Unsecured (Delphi-DAS Debtors)	\$801,350.00	Reject	Late Filed	7/17/2009
10516	Mcclune Donald	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	6/30/2009

Ballot Number	Creditor Name	Class	Class Description	Voting Amount	Accept or Reject	Ballot Nonconforming Reason	Date Received
10500	Mcmahon Michael J	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	6/30/2009
10127	Meltric Corporation	1C-1	General Unsecured (Delphi-DAS Debtors)	\$375.40	Abstained		6/29/2009
11715	Microsemi Corp	1C-1	General Unsecured (Delphi-DAS Debtors)	\$9,029.00	Reject	Submitting party failed to file Notice of Transfer for balloted claim	7/14/2009
12989	Moldtech	1C-1	General Unsecured (Delphi-DAS Debtors)	\$2,217.55	Reject	Late Filed	7/17/2009
12990	Moldtech Inc	1C-1	General Unsecured (Delphi-DAS Debtors)	\$3,772.00	Reject	Late Filed	7/17/2009
12993	Moldtech Inc	1C-1	General Unsecured (Delphi-DAS Debtors)	\$46,544.80	Reject	Late Filed	7/17/2009
10811	Morris Letitia K	3C-1	General Unsecured (Connection System Debtors)	\$21,000.00	Reject	Not entitled to vote pursuant to post solicitation date objection	7/7/2009
10859	Nexans Iko Sweeden Ab	1C-1	General Unsecured (Delphi-DAS Debtors)	\$393.31	Abstained		7/7/2009
12024	Noel Morgan Hubert	1C-1	General Unsecured (Delphi-DAS Debtors)	\$976,000.00	Reject	Not entitled to vote pursuant to post solicitation date objection	7/11/2009
10511	Ostash Robert S	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	6/30/2009
13002	P J Spring Co Inc	1C-1	General Unsecured (Delphi-DAS Debtors)	\$6,085.80	Reject	Late Filed	7/17/2009
12994	PEC of America Corporation	8C-1	General Unsecured (Delphi Mechatronic Systems, Inc.)	\$3,579.00	Accept	Late Filed	7/17/2009
12002	Petty Bridget R	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	7/14/2009
12979	Price Heneveld Cooper DeWitt Litton LLP	1C-1	General Unsecured (Delphi-DAS Debtors)	\$103,014.55	Accept	Late Filed	7/17/2009
13001	Raco Industries	1C-1	General Unsecured (Delphi-DAS Debtors)	\$2,224.60	Reject	Late Filed	7/17/2009
13000	Rausch Carl G	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1,267,847.18	Reject	Late Filed	7/17/2009
13006	Robran Daloni L	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Late Filed	7/17/2009
10962	Rosalyn Motley	1C-1	General Unsecured (Delphi-DAS Debtors)	\$40,000.00	Abstained		7/13/2009
12992	Schade Richard A	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Late Filed	7/17/2009
13012	Schade Richard A	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Late Filed	7/17/2009
10849	Smith Michael W	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	7/7/2009
12978	Smith Ruthie M	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Late Filed	7/17/2009
11636	Starwin Industries Inc	1C-1	General Unsecured (Delphi-DAS Debtors)	\$45,865.00	Abstained		7/14/2009
12980	Stipp Keith	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Accept	Late Filed	7/17/2009
10416	Streeter Steven D	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	6/30/2009
10238	Torr Billy	1C-1	General Unsecured (Delphi-DAS Debtors)	\$1.00	Reject	Not entitled to vote pursuant to post solicitation date objection	6/29/2009
11039	Turkett Ronald	1C-1	General Unsecured (Delphi-DAS Debtors)	\$274,223.59	Reject	Duplicate ballot submitted on non-original form	7/13/2009
12746	Tyco Electronics Corporation	3C-1	General Unsecured (Connection System Debtors)	\$34,332.85	Abstained		7/15/2009
13004	US Aeroteam	1C-1	General Unsecured (Delphi-DAS Debtors)	\$275,000.00	Reject	Late Filed	7/17/2009
10081	Vorpahl Wa Inc	1C-1	General Unsecured (Delphi-DAS Debtors)	\$151.14	Abstained		6/26/2009
12986	XERMAC INC ELECTRONIC REMOVAL OF METALS	1C-1	General Unsecured (Delphi-DAS Debtors)	\$4,500.00	Reject	Late Filed	7/17/2009

EXHIBIT B

Revised Exhibit 4 To Declaration

**Tabulation Report of Affected Classes Only Aggregating Conforming Ballots Received By
The Voting Agents (Including Properly And Timely Cast Ballots By Holders Of Securities)
And The Provisional Ballots Requested By FCI, Hyundai and Unions, Given That FCI's,
Hyundai's And Unions' 3018 Motions Were Granted In Their Entirety By This Court**

Tabulation Report Of Affected Classes Only Aggregating Conforming Ballots Received By The Voting Agents
(Including Properly And Timely Cast Ballots By Holder Of Securities) And The Provisional Ballots Requested By FCI, Hyundai and Unions,
Given That FCI's, Hyundai's And Unions' 3018 Motions Were Granted In Their Entirety By This Court

The provisional ballots submitted by FCI and the Unions only affect Class 1C-1. The provisional ballots submitted by Hyundai only affect Classes 5C-1 and 6C-1. The report below includes the tabulation of all conforming ballots for Classes 1C-1, 5C-1, and 6C-1 as well as the provisional ballots submitted by FCI, Hyundai, and the Unions, given that the 3018 Motions were granted in their entirety by this Court. No other Classes of Claims are affected by the provisional ballots that were submitted.

§1126 Compliant	Class Name	Class Description	Number of Ballots Voting to Accept	Number of Ballots Voting to Reject	% Of Ballots Voting To Accept	% Of Ballots Voting To Reject	Amount of Voting to Accept	Amount of Voting to Reject	% Of Amount Voting To Accept	% Of Amount Voting To Reject
No	1C-1	Delphi-DAS Debtors	658	2,242	22.69%	77.31%	\$683,455,873.04	\$1,874,274,378.32	26.72%	73.28%
No	5C-1	Delco Electronics Overseas Corporation	4	6	40.00%	60.00%	\$25,363.95	\$37,100,622.49	0.07%	99.93%
No	6C-1	Delphi Diesel Systems Corp.	6	39	13.33%	86.67%	\$575,171.69	\$38,271,263.22	1.48%	98.52%

EXHIBIT C

Revised Exhibit 4 To Declaration Marked To Show Changes Against Version Filed On July 20, 2009

**Tabulation Report Of Affected Classes Only Aggregating Conforming Ballots Received By
The Voting Agents (Including Properly And Timely Cast Ballots By Holder Of Securities)
And The Provisional Ballots Requested By FCI, Hyundai and Unions, Given That FCI's,
Hyundai's And Unions' 3018 Motions Were Granted In Their Entirety By This Court**

Tabulation Report Of Affected Classes Only Aggregating Conforming Ballots Received By The Voting Agents
(Including Properly And Timely Cast Ballots By Holder Of Securities) And The Provisional Ballots Requested By FCI, Hyundai and Unions,
Assuming Given That FCI's, Hyundai's And Unions' 3018 Motions ~~Are~~ Were Granted In Their Entirety By This Court

The provisional ballots submitted by FCI and the Unions only affect Class 1C-1. The provisional ballots submitted by Hyundai only affect Classes 5C-1 and 6C-1. The report below includes the tabulation of all conforming ballots for Classes 1C-1, 5C-1, and 6C-1 as well as the provisional ballots submitted by FCI, Hyundai, and the Unions, ~~assuming given that~~ the 3018 Motions ~~are~~ were granted in their entirety by this Court. No other Classes of Claims are affected by the provisional ballots that were submitted.

§1126 Compliant	Class Name	Class Description	Number of Ballots Voting to Accept	Number of Ballots Voting to Reject	% Of Ballots Voting To Accept	% Of Ballots Voting To Reject	Amount of Voting to Accept	Amount of Voting to Reject	% Of Amount Voting To Accept	% Of Amount Voting To Reject
No	1C-1	Delphi-DAS Debtors	658	2,236 2,242	22.74% 22.69%	77.26% 77.31%	\$683,455,873.04	\$1,863,780,018.32 \$1,874,274,378.32	26.83% 26.72%	73.17% 73.28%
No	5C-1	Delco Electronics Overseas Corporation	4	6	40.00%	60.00%	\$25,363.95	\$37,100,622.49	0.07%	99.93%
No	6C-1	Delphi Diesel Systems Corp.	6	39	13.33%	86.67%	\$575,171.69	\$38,271,263.22	1.48%	98.52%